

**IN THE CLAIMS:**

Please CANCEL claims 1-22, without prejudice or disclaimer.

Please ADD new claims as indicated below:

1. (CANCELED)
2. (CANCELED)
3. (CANCELED)
4. (CANCELED)
5. (CANCELED)
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11. (CANCELED)
12. (CANCELED)
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14. (CANCELED)
15. (CANCELED)
16. (CANCELED)
17. (CANCELED)
18. (CANCELED)
19. (CANCELED)
20. (CANCELED)
21. (CANCELED)
22. (CANCELED)

23. (NEW) A method comprising:

entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount;  
processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line;  
storing the created posting lines in an electronic catalog by a computer;  
marking posting lines stored in the catalog by a person via a computer;  
selecting posting lines stored in the catalog by a computer in accordance with said marking;  
posting the selected posting lines to a journal by a computer, to thereby create journal entries; and  
posting the journal entries to a ledger by a computer.

24. (NEW) A method as in claim 23, wherein said marking marks respective posting lines to indicate whether the respective posting lines are ready to post.

25. (NEW) A method as in claim 24, further comprising:

correcting posting lines stored in the electronic catalog by a person using a computer.

26. (NEW) A method as in claim 25, wherein said marking marks at least one corrected posting line stored in the electronic catalog.

27. (NEW) An apparatus comprising:

means for entering information on accounting lines by a person using a computer, the information entered on each accounting line relating to accounting activities and including an amount;

means for processing the information entered on the accounting lines by a computer to create posting lines, each posting line including a debit, a credit or a debit/credit pair relating to a respective amount included in information entered on a respective accounting line;

means for storing the created posting lines in an electronic catalog by a computer;

means for marking respective posting lines stored in the catalog by a person via a computer;

means for selecting marked posting lines stored in the catalog by a computer;

means for posting the selected posting lines to a journal by a computer, to thereby create journal entries; and

means for posting the journal entries to a ledger by a computer.

28. (NEW) A method comprising:

entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities and including an amount;

processing the information entered on the accounting line by a computer to create a posting line including a debit, a credit or a debit/credit pair relating to the amount;

storing the created posting line in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

indicating respective posting lines stored in the catalog by a person via a computer as being ready to post;

posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

posting the journal entries to a ledger by a computer.

29. (NEW) An apparatus comprising:

means for entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities and including an amount;

means for processing the information entered on the accounting line by a computer to create a posting line including a debit, a credit or a debit/credit pair relating to the amount;

means for storing the created posting line in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

means for indicating respective posting lines stored in the catalog by a person via a computer as being ready to post;

means for posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

means for posting the journal entries to a ledger by a computer.

30. (NEW) A method comprising:

entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities;

processing the information entered on the accounting line by a computer to create a posting line including an amount;

splitting the created posting line into a plurality of posting lines by a computer, each of the posting lines of the plurality of posting lines including a debit, a credit or a debit/credit pair relating to the amount;

storing the plurality of posting lines in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

indicating respective posting lines stored in the catalog by a person via a computer to as being ready to post;

posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

posting the journal entries to a ledger by a computer.

31. (NEW) An apparatus comprising:

means for entering information on an accounting line by a person using a computer, the information entered on the accounting line relating to accounting activities;

means for processing the information entered on the accounting line by a computer to create a posting line including an amount;

means for splitting the created posting line into a plurality of posting lines by a computer, each of the posting lines of the plurality of posting lines including a debit, a credit or a debit/credit pair relating to the amount;

means for storing the plurality of posting lines in an electronic catalog by a computer, the electronic catalog comprising a plurality of other posting lines;

means for indicating respective posting lines stored in the catalog by a person via a computer as being ready to post;

means for posting the posting lines which are indicated as being ready to post to a journal by a computer, to thereby create journal entries; and

means for posting the journal entries to a ledger by a computer.